

House Bill 1120

By: Representatives Stephens of the 164th, Channell of the 116th, Peake of the 137th,
Meadows of the 5th, Abrams of the 84th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to
2 exemptions from state sales and use tax, so as to provide for an exemption from state sales
3 and use tax only for a limited period of time regarding the sale or use of tangible personal
4 property to certain nonprofit health centers; to provide for an exemption for a limited period
5 of time regarding sales to certain nonprofit volunteer health clinics; to extend the sunset or
6 termination date of the exemption for certain qualified nonprofit job training organizations;
7 to provide an effective date; to repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
11 state sales and use tax, is amended by revising subparagraph (A) of paragraph (7.05) as
12 follows:

13 "(7.05)(A) For the period commencing on July 1, ~~2008~~ 2010, and ending on June 30,
14 ~~2010~~ 2012, sales of tangible personal property to a nonprofit health center in this state
15 which has been established under the authority of and is receiving funds pursuant to the
16 United States Public Health Service Act, 42 U. S. C. Section 254b if such health clinic
17 obtains an exemption determination letter from the commissioner."

18 **SECTION 2.**

19 Said Code section is further amended by revising paragraph (7.3) as follows:

20 "(7.3) For the period commencing July 1, ~~2008~~ 2010, and ending June 30, ~~2010~~ 2012,
21 sales of tangible personal property and services to a nonprofit volunteer health clinic
22 which primarily treats indigent persons with incomes below 200 percent of the federal
23 poverty level and which property and services are used exclusively by such volunteer
24 health clinic in performing a general treatment function in this state when such volunteer

25 health clinic is a tax exempt organization under the Internal Revenue Code and obtains
26 an exemption determination letter from the commissioner;"

27 **SECTION 3.**

28 Said Code section is further amended in paragraph (85) by revising subparagraph (E) as
29 follows:

30 "(E) This paragraph shall stand repealed in its entirety on July 1, ~~2010~~ 2012;"

31 **SECTION 4.**

32 This Act shall become effective on July 1, 2010.

33 **SECTION 5.**

34 All laws and parts of laws in conflict with this Act are repealed.